

NEW SECTION. Sec. 83.100.160. (1) The following chapters and their session law bases are each repealed: Chapters 83.01, 83.04, 83.05, 83.08, 83.12, 83.14, 83.16, 83.20, 83.24, 83.28, 83.32, 83.36, 83.40, 83.44, 83.48, 83.52, 83.58, 83.60, and 83.98 RCW.

(2) These repeals shall not be construed as affecting any existing right acquired under the statutes repealed or under any rule, regulation, or order adopted pursuant thereto; nor as affecting any proceeding instituted thereunder.

NEW SECTION. Sec. 83.100.170. As used in this act, section captions constitute no part of the law.

NEW SECTION. Sec. 83.100.180. Sections 83.100.010 through 83.100.150 of this act shall constitute a new chapter in Title 83 RCW to be designated chapter 83.100 RCW.

NEW SECTION. Sec. 83.100.190. This act shall take effect January 1, 1982.

Filed in Office of Secretary of State April 3, 1981.

Passed by the vote of the people at the November 3, 1981 state general election.

Proclamation signed by the Governor December 3, 1981.

CHAPTER 8

[Second Substitute House Bill No. 788]

SALES AND USE TAXES—TEMPORARY RATE INCREASE

AN ACT Relating to state sales and use taxation; amending section 82.08.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 324, Laws of 1977 ex. sess. and RCW 82.08.020; amending section 82.12.020, chapter 15, Laws of 1961 as last amended by section 79, chapter 37, Laws of 1980 and RCW 82.12.020; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 82.08.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 324, Laws of 1977 ex. sess. and RCW 82.08.020 are each amended to read as follows:

(1) There is levied and there shall be collected a tax on each retail sale in this state equal to four and one-half percent of the selling price: PROVIDED, That from and after the first day of (~~June, 1976~~) December, 1981, until the thirtieth day of June, (~~1979~~) 1983, such tax shall be levied and collected in an amount equal to (~~four and six-tenths~~) five and five-tenths percent of the selling price.

(2) The tax imposed under this chapter shall apply to successive retail sales of the same property.

Sec. 2. Section 82.12.020, chapter 15, Laws of 1961 as last amended by section 79, chapter 37, Laws of 1980 and RCW 82.12.020 are each amended to read as follows:

There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state as a consumer any article of tangible personal property purchased at retail, or acquired by lease, gift, repossession, or bailment, or extracted or produced or manufactured by the person so using the same, or otherwise furnished to a person engaged in any business taxable under RCW 82.04.280, subsections (2) or (7). This tax will not apply with respect to the use of any article of tangible personal property purchased, extracted, produced or manufactured outside this state until the transportation of such article has finally ended or until such article has become commingled with the general mass of property in this state. This tax shall apply to the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state. Except as provided in RCW 82.12.0252, payment by one purchaser or user of tangible personal property of the tax imposed by chapter 82.08 or 82.12 RCW shall not have the effect of exempting any other purchaser or user of the same property from the taxes imposed by such chapters. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate ~~((of four and one-half percent: PROVIDED, That from and after the first day of June, 1976, until the thirtieth day of June, 1979, such tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four and six-tenths percent))~~ in effect for the retail sales tax under RCW 82.08.020, as now or hereafter amended.

NEW SECTION. Sec. 3. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House November 22, 1981.

Passed the Senate December 2, 1981.

Approved by the Governor December 4, 1981.

Filed in Office of Secretary of State December 4, 1981.

CHAPTER 9

[Substitute House Bill No. 485]

POLLUTION CONTROL TAX CREDITS—ELIMINATION

AN ACT Relating to pollution control tax credits and exemptions; amending section 1, chapter 139, Laws of 1967 ex. sess. as amended by section 1, chapter 175, Laws of 1980 and RCW 82.34.010; amending section 2, chapter 139, Laws of 1967 ex. sess. and RCW 82.34.020; amending section 6, chapter 139, Laws of 1967 ex. sess. and RCW 82.34.060; amending section 8, chapter 139, Laws of 1967 ex. sess. and RCW 82.34.080; and declaring an emergency.